IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 22ND JUNE 2007 / 1ST ASHADHA 1929

WA.No. 1441 of 2007()

AGAINST THE JUDGMENT IN W.P.(C) 7150 OF 2007 DATED 16.03.2007

APPELLANTS/RESPONDENTS:

1. THE STATE OF KERALA REPRESENTED BY
   ITS SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
   THIRUVANANTHAPURAM.

2. COMMERCIAL TAX OFFICER,
   IIND CIRCLE, THALASSERY.

3. COMMISSIONER FOR COMMERCIAL TAXES,
   THIRUVANANTHAPURAM.

BY SPECIAL GOVERNMENT PLEADER FOR TAXES SHRI V.V. ASOKAN.

RESPONDENT/PETITIONER:

C.P.BABURAJ, S/O GOPALAN,
RESIDING AT CHOYINTE PARAMBATH,
PANDAKKAL, MAHE.

BY

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 22/06/2007, ALONG WITH W.A. 1448 OF 2007 AND CONNECTED APPEALS THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

W.A. NOs. 1441, 1448, 1453, 1457,
1458 & 1460 OF 2007

Dated this the 22nd June, 2007

JUDGMENT

H.L.DATTU, C.J.

Since common question of law is involved in all these writ appeals, they are called together and disposed of by this common judgment.

2. State, being aggrieved by the orders passed by the learned single Judge in W.P.(C) No.5578 of 2007 and connected matters, disposed of on the same date, is before us in these writ appeals.

3. Similar issue had come before us in W.A.No.1287 of 2007. After hearing learned counsel for the State, we have rejected that writ appeal. The issue raised in these writ appeals also is similar to the one which was raised and canvassed before us in the aforesaid writ appeal.

4. Following the observations made in the aforesaid writ appeal, these writ appeals are also rejected.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/